

## Message Text

UNCLASSIFIED

PAGE 01 TOKYO 13853 010910Z  
ACTION L-03

INFO OCT-01 EA-12 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00  
TRSE-00 OMB-01 COME-00 DODE-00 DOTE-00 FMC-02  
CG-00 DLOS-09 OES-09 FAA-00 CAB-05 /060 W  
-----030534 011448Z /44

R 010900Z AUG 78  
FM AMEMBASSY TOKYO  
TO SECSTATE WASHDC 0052

UNCLAS TOKYO 13853

E.O. 11652: N/A  
TAGS: ETRN, EWWT, JA  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: (A) STATE 191803, (B) TOKYO 12836

1. THE FOLLOWING INFORMATION ON TAX TREATMENT OF FOREIGN  
VESSELS AND SHIPPING CONTAINERS IS BASED ON INFORMATION  
PROVIDED BY JAPANESE MINISTRY OF FINANCE:

A. FOREIGN FLAG VESSELS ARE SUBJECT TO A NATIONAL TONNAGE  
TAX OF 16 YEN PER NET TON FOR EACH ENTRY OF 48 YEN PER NET  
TON PER YEAR FOR MULTIPLE ENTRIES, TONNAGE TAX LAW NO. 37,  
1957.

B. VESSELS MUST ALSO PAY A NATIONAL SPECIAL TONNAGE TAX  
OF 20 YEN PER NET TON FOR EACH ENTRY OR 60 YEN PER NET  
TON PER YEAR FOR MULTIPLE ENTRIES, SPECIAL TONNAGE TAX LAW  
NO. 38, 1957. THE MONIES COLLECTED FROM THIS TAX ARE  
RETURNED TO THE PREFECTURE.

C. EACH VESSEL IS ALSO CHARGED A LOCAL PORT ENTRY TAX OF  
1.8 YEN PER GROSS TON.

2. FUEL AND OTHER SUPPLIES FOR VESSELS ARE EXEMPT FROM  
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TAXES UNDER CUSTOMS LAW NO. 61, 1954.

3. CONTAINERS ARE SPECIFICALLY EXEMPT FROM TAXATION UNDER  
A PROVISION REQUIRING RECIPROCAL EXEMPTIONS RECOGNIZED BY  
THE "LAW CONCERNING SPECIAL MEASURES ON CUSTOMS AND OTHER  
LAWS TO COMPLY WITH ENFORCEMENT OF TIR TREATY NO. 65,  
1971." ALTHOUGH RECIPROCAL TAX TREATMENT IS CALLED FOR IN

THIS LAW, THERE ARE NO LEGAL PROVISIONS TO LEVY RETALIATORY TAXES IF ANOTHER COUNTRY SHOULD HAPPEN TO LEVY THEM.

4. OTHER TAXES ON VEHICLES, OFFICES, REAL PROPERTY, EMPLOYEES, CONTRACTS, HIGHWAYS, AIRCRAFT, AND UTILITIES WERE OUTLINED IN REFTEL B. TAXES ON INTERNATIONAL RAIL AND TRUCK MOVEMENT IS NOT APPLICABLE TO JAPAN. MANSFIELD

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS  
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**Copy:** SINGLE  
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**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
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**Executive Order:** N/A  
**Errors:** N/A  
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**Reference:** 78 STATE 191803, 78 TOKYO 12836  
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**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
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**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014